

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 141, As Amended in the Senate

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO FLOATING HOMES; AMENDING SECTION 63-201, IDAHO CODE, TO REVISE THE DEFINITION OF "FLOATING HOME" AND TO MAKE TECHNICAL CORRECTIONS.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 63-201, Idaho Code, be, and the same is hereby amended to read as follows:

63-201. DEFINITIONS. As used for property tax purposes in title 63, chapters 1 through 23, Idaho Code, the terms defined in this section shall have the following meanings, unless the context clearly indicates another meaning:

(1) "Appraisal" means an estimate of property value for property tax purposes.

(a) For the purpose of estimated property value to place the value on any assessment roll, the value estimation must be made by the assessor or a certified property tax appraiser.

(b) For the purpose of estimating property value to present for an appeal filed pursuant to sections 63-501A, 63-407 and 63-409, Idaho Code, the value estimation may be made by the assessor, a certified property tax appraiser, a licensed appraiser, or a certified appraiser or any party as specified by law.

(2) "Bargeline" means those water transportation tugs, boats, barges, lighters and other equipment and property used in conjunction with waterways for bulk transportation of freight or ship assist.

(3) "Cogenerators" means facilities which produce electric energy, and steam or forms of useful energy which are used for industrial, commercial, heating or cooling purposes.

(4) "Collection costs" are amounts authorized by law to be added after the date of delinquency and collected in the same manner as property tax.

(5) "Credit card" means a card or device, whether known as a credit card or by any other name, issued under an arrangement pursuant to which a card issuer gives to a cardholder the privilege of obtaining credit from the card issuer or other person in purchasing or leasing property or services, obtaining loans, or otherwise.

(6) "Debit card" means any instrument or device, whether known as a debit card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in depositing, obtaining or transferring funds.

(7) "Delinquency" means any property tax, special assessment, fee, collection cost, or charge collected in the same manner as property tax, that has not been paid in the manner and within the time limits provided by law.

(8) "Electronic funds transfer" means any transfer of funds that is initiated by electronic means, such as an electronic terminal, telephone, computer, ATM or magnetic tape.

(9) "Fixtures" means those articles that, although once movable chattels, have become accessory to and a part of improvements to real property by having been physically

incorporated therein or annexed or affixed thereto in such a manner that removing them would cause material injury or damage to the real property, the use or purpose of such articles is integral to the use of the real property to which it is affixed, and a person would reasonably be considered to intend to make the articles permanent additions to the real property. "Fixtures" includes systems for the heating, air conditioning, ventilation, sanitation, lighting and plumbing of such building. "Fixtures" does not include machinery, equipment or other articles that are affixed to real property to enable the proper utilization of such articles.

~~(710)~~ "Floating home" means a floating structure that is designed and built to be used, or is modified to be used, as a stationary waterborne residential dwelling, ~~has no mode of power of its own, is dependent for utilities upon a continuous utility linkage to a source originating on shore, and has a permanent continuous connection to a sewage system on shore.~~

~~(811)~~ "Improvements" means all buildings, structures, manufactured homes, as defined in section 39-4105(8), Idaho Code, mobile homes as defined in section 39-4105(9), Idaho Code, and modular buildings, as defined in section 39-4301(7), Idaho Code, erected upon or affixed to land, fences, water ditches constructed for mining, manufacturing or irrigation purposes, fixtures, and floating homes, whether or not such improvements are owned separately from the ownership of the land upon or to which the same may be erected, affixed or attached. The term "improvements" also includes all fruit, nut-bearing and ornamental trees or vines not of natural growth, growing upon the land, except nursery stock.

~~(1092)~~ "Late charge" means a charge of two percent (2%) of the delinquency.

~~(1403)~~ "Lawful money of the United States" means currency and coin of the United States at par value and checks and drafts which are payable in dollars of the United States at par value, payable upon demand or presentment.

~~(124)~~ "Legal tender" means lawful money as defined in subsection ~~(143)~~ of this section.

~~13(1415)~~ "Market value" means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

~~(1526)~~ "Operating property" means real and personal property operated in connection with any public utility, railroad or private railcar fleet, wholly or partly within this state, and which property is necessary to the maintenance and operation of the public utility, railroad or private railcar fleet, and the roads or lines thereof, and includes all rights-of-way accompanied by title; roadbeds; tracks; pipelines; bargelines; equipment and docks; terminals; rolling stock; equipment; power stations; power sites; lands; reservoirs, generating plants, transmission lines, distribution lines and substations; and all title and interest in such property, as owner, lessee or otherwise. The term includes electrical generation plants under construction, whether or not owned by or operated in connection with any public utility. For the purpose of the appraisal, assessment and taxation of operating property, pursuant to chapter 4, title 63, Idaho Code, the value of intangible personal property shall be excluded from the taxable value of operating property in accordance with the provisions of section 63-602L, Idaho Code, and the value of personal property, other than intangible personal property, shall be excluded from the taxable value of operating property in accordance with the provisions of section 63-602KK, Idaho Code.

~~(1637)~~ "Party in interest" means a person who holds a properly recorded mortgage, deed of trust or security interest.

1 (1748) "Person" means any entity, individual, corporation, partnership, firm, association,
 2 limited liability company, limited liability partnership or other such entities as recognized by
 3 the state of Idaho.

4 (1859) "Personal property" means everything that is the subject of ownership and that is
 5 not included within the term "real property."

6 (19620) "Private railcar fleet" means railroad cars or locomotives owned by, leased
 7 to, occupied by or franchised to any person other than a railroad company operating a line
 8 of railroad in Idaho or any company classified as a railroad by the interstate commerce
 9 commission and entitled to possess such railroad cars and locomotives except those possessed
 10 solely for the purpose of repair, rehabilitation or remanufacturing of such locomotives or
 11 railroad cars.

12 (2071) "Public utility" means electrical companies, pipeline companies, natural gas
 13 distribution companies, or power producers included within federal law, bargelines, and water
 14 companies which are under the jurisdiction of the Idaho public utilities commission. The term
 15 also includes telephone corporations, as that term is defined in section 62-603, Idaho Code,
 16 except as hereinafter provided, whether or not such telephone corporation has been issued a
 17 certificate of convenience and necessity by the Idaho public utilities commission.

18 This term does not include cogenerators, mobile telephone service or companies, nor does
 19 it include pager service or companies, except when such services are an integral part of services
 20 provided by a certificated utility company, nor does the term "public utility" include companies
 21 or persons engaged in the business of providing solely on a resale basis, any telephone or
 22 telecommunication service which is purchased from a telephone corporation or company.

23 (2182) "Railroad" means every kind of railway, whether its line of rails or tracks be
 24 at, above or below the surface of the earth, and without regard to the kind of power used
 25 in moving its rolling stock, and shall be considered to include every kind of street railway,
 26 suburban railway or interurban railway excepting facilities established solely for maintenance
 27 and rebuilding of railroad cars or locomotives.

28 (2293) "Real property" means land and all rights and privileges thereto belonging or any
 29 way appertaining, all quarries and fossils in and under the land, and all other property which
 30 the law defines, or the courts may interpret, declare and hold to be real property under the
 31 letter, spirit, intent and meaning of the law, improvements and all standing timber thereon,
 32 including standing timber owned separately from the ownership of the land upon which the
 33 same may stand, except as modified in chapter 17, title 63, Idaho Code, ~~and~~. Timber, forest,
 34 forest land, and forest products shall be defined as provided in chapter 17, title 63, Idaho Code.

35 (2304) "Record owner" means the person or persons in whose name or names the
 36 property stands upon the records of the county recorder's office. Where the record owners are
 37 husband and wife at the time of notice of pending issue of tax deed, notice to one (1) shall be
 38 deemed and imputed as notice to the other spouse.

39 (2415) "Special assessment" means a charge imposed upon property for a specific
 40 purpose, collected and enforced in the same manner as property taxes.

41 (2526) "System value" means the market value for assessment purposes of the operating
 42 property when considered as a unit.

43 (2637) "Tax code area" means a geographical area made up of one (1) or more taxing
 44 districts with one (1) total levy within the geographic area, except as otherwise provided by
 45 law.

1 (~~274~~28) "Taxing district" means any entity or unit with the statutory authority to levy a
2 property tax.

3 (~~285~~29) "Taxable value" means market value for assessment purposes, less applicable
4 exemptions or other statutory provisions.

5 (~~296~~30) "Transient personal property" is personal property, specifically such construction,
6 logging or mining machinery and equipment which is kept, moved, transported, shipped, hauled
7 into or remaining for periods of not less than thirty (30) days, in more than one (1) county in
8 the state during the same year.

9 (~~307~~1) "Warrant of distraint" means a warrant ordering the seizure of personal property
10 to enforce payment of property tax, special assessment, expense, fee, collection cost or charge
11 collected in the same manner as personal property tax.